Docket No.: 1422-0635PUS1 (PATENT)

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Patent Application of: Masayoshi HANDA et al.

Application No.: 10/501,507

Confirmation No.: 8270

Filed: July 15, 2004

Art Unit: 1796

For: PROCESS FOR PRODUCING WATER-

ABSORBING RESIN

Examiner: M. Bernshteyn

RESPONSE TO FINAL ACTION UNDER 37 C.F.R. 1.116

MS AF Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

Sir:

In response to the Office Action dated May 2, 2008, the following Remarks/Arguments. which begin on page 2 of this paper, are respectfully submitted.